

# ACCOUNTING (ACCT)

---

**ACCT-518 Accounting/Financial Concepts 4 Credits**

Prerequisites: None

Students will gain an understanding of how accounting data is developed and used by managers in making decisions. The course is divided into three sections. First, the Financial Accounting section discusses how basic financial events are recorded and presented in the accounting statements. Second, the Cost Accounting section discusses the nature and recording of manufacturing costs, development of overhead rates, job and process costing, budgeting, and control of manufacturing cost. Third, the Managerial Accounting section discusses profit volume analysis, relevant cost analysis, time value of money concepts, and capital budgeting.

Lecture: 3, Lab 0, Other 1

**ACCT-639 Managerial Accounting 4 Credits**

Prerequisites: ACCT-518 or MGMT-510

The use of managerial accounting information for planning and control is presented. Design, implementation and the use of planning and control systems to achieve the firm's strategies are emphasized, with a focus on managerial decision-making.

Lecture: 3, Lab 0, Other 1

**ACCT-691 Special Topics in Mgr Accting 4 Credits**

Prerequisites: None

Lecture: 4, Lab 0, Other 0